

## **STATEMENT OF PURPOSE**

### **RS23378**

The purpose of this bill is to avoid taxing the end user twice by clarifying within the existing production exemption statutes a sales tax is to be assessed only on a final product. Clarification to the statutes includes certain wildlife cost associated with an overall hunting and fishing activity when packaged and sold at retail as an all inclusive product.

### **FISCAL NOTE**

There is no fiscal impact.



#### **Contact:**

Senator Sheryl L. Nuxoll  
(208) 332-1000  
Representative Mike Moyle  
(208) 332-1100